

October 12, 2018

Siddhartha Sankaran  
Executive Vice President and Chief Financial Officer  
AMERICAN INTERNATIONAL GROUP INC  
175 Water Street  
New York, New York 10038

Re: AMERICAN INTERNATIONAL GROUP INC  
Form 10-K for the Year Ended December 31, 2017  
Filed February 16, 2018  
File No. 001-08787

Dear Mr. Sankaran:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of Healthcare

Corporation Finance  
& Insurance